



Other Accompanying Information

Entity Receivables

1999	Aged Period						Total
	<=90 days	91days-1 year	1-2 years	2-3 years	3+ years		
Reimbursable services	\$ 3,459	\$ 170	\$ 153	\$ 57	\$ 196	\$	4,035
User fees	<u>65,503</u>	<u>2,906</u>	<u>2,623</u>	<u>972</u>	<u>3,359</u>		<u>75,363</u>
Gross receivables	68,962	3,076	2,776	1,029	3,555		79,398
Less uncollectible amounts	<u>(5,038)</u>	<u>(224)</u>	<u>(202)</u>	<u>(75)</u>	<u>(259)</u>		<u>(5,798)</u>
Net receivables	\$ <u>63,924</u>	\$ <u>2,852</u>	\$ <u>2,574</u>	\$ <u>954</u>	\$ <u>3,296</u>	\$	<u>73,600</u>

1998	Aged Period						Total
	<=90 days	91days-1 year	1-2 years	2-3 years	3+ years		
Reimbursable services	\$ 4,685	\$ 168	\$ 495	\$ 165	\$ 150	\$	5,663
User fees	<u>54,921</u>	<u>2,921</u>	<u>7,375</u>	<u>2,451</u>	<u>2,222</u>		<u>69,890</u>
Gross receivables	59,606	3,089	7,870	2,616	2,372		75,553
Less uncollectible amounts	<u>(2,626)</u>	<u>(121)</u>	<u>(358)</u>	<u>(119)</u>	<u>(107)</u>		<u>(3,331)</u>
Net receivables	\$ <u>56,980</u>	\$ <u>2,968</u>	\$ <u>7,512</u>	\$ <u>2,497</u>	\$ <u>2,265</u>	\$	<u>72,222</u>

Non-Entity Receivables

An analysis of the changes in accounts receivable during FYs 1999 and 1998 is as follows (in thousands):

1999						
Receivable Category	Balance October 1	Receivables Recorded During the Fiscal Year	Collections	Write-offs	Adjustments	Balance September 30
Duties	\$ 757,526	\$ 18,806,689	\$ (18,725,778)	\$ (1,618)	\$ (2,383)	\$ 834,436
Excise Taxes	26,657	1,733,355	(1,726,083)	(7)	(1,261)	32,661
Fees	57,755	1,458,923	(1,455,345)	(19)	(4,529)	56,785
Fines/penalties	294,250	3,392,077	(52,555)	(15,209)	(3,214,433)	404,130
Interest	36,510	44,217	(31,033)	(1,901)	(6,113)	41,680
Refunds/drawback	<u>5,268</u>	<u>3,491</u>	<u>(5,268)</u>	--	<u>(117)</u>	<u>3,374</u>
Totals	1,177,966	\$ <u>25,438,752</u>	\$ <u>(21,996,062)</u>	\$ <u>(18,754)</u>	\$ <u>(3,228,836)</u>	1,373,066
Less uncollectible amounts	<u>(306,765)</u>					<u>(451,739)</u>
Net receivables	\$ <u>871,201</u>					\$ <u>921,327</u>



1998						
Receivable Category	Balance October 1	Receivables Recorded During the Fiscal Year	Collections	Write-offs	Adjustments	Balance September 30
Duties	\$ 742,475	\$ 18,867,056	\$ (18,839,281)	\$ (628)	\$ (12,096)	\$ 757,526
Excise Taxes	33,819	1,170,040	(1,175,770)	(12)	(1,420)	26,657
Fees	61,972	1,405,894	(1,403,492)	(6)	(6,613)	57,755
Fines/penalties	224,948	1,969,133	(53,143)	(27,758)	(1,818,930)	294,250
Interest	35,085	45,806	(26,560)	(1,645)	(16,176)	36,510
Refunds/drawback	5,935	5,268	(5,935)	--	--	5,268
Totals	1,104,234	\$ 23,463,197	\$ (21,504,181)	\$ (30,049)	\$ (1,855,235)	1,177,966
Less uncollectible amounts	(224,396)					(306,765)
Net receivables	\$ 879,838					\$ 871,201

An aging of non-entity Intra-governmental receivables as of September 30, 1999 and 1998 is as follows (in thousands):

1999	Aged Period						Total
	<=90 days	91days-1 year	1-2 years	2-3 years	3+ years		
Duties	\$ 777,547	\$ 6,703	\$ 17,262	\$ 1,831	\$ 31,093	\$	\$ 834,436
Excise taxes	32,336	99	13	21	192		32,661
User fees	56,174	17	498	2	94		56,785
Fines/penalties	136,947	60,834	67,283	14,743	124,323		404,130
Interest	53	1,570	6,769	454	32,834		41,680
Refunds and drawback	--	373	1,230	64	1,707		3,374
Gross receivables	1,003,057	69,596	93,055	17,115	190,243		1,373,066
Less uncollectible amounts	(125,957)	(61,814)	(83,710)	(14,916)	(165,342)		(451,739)
Net receivables	\$ 877,100	\$ 7,782	\$ 9,345	\$ 2,199	\$ 24,901	\$	\$ 921,327

1998	Aged Period						Total
	<=90 days	91days-1 year	1-2 years	2-3 years	3+ years		
Duties	\$ 733,997	\$ 10,752	\$ 943	\$ 7,629	\$ 4,205	\$	\$ 757,526
Excise taxes	26,228	410	3	--	16		26,657
User fees	53,436	2,386	280	214	1,439		57,755
Fines/penalties	64,920	48,955	93,877	34,866	51,632		294,250
Interest	60	17,869	248	12,240	6,093		36,510
Refunds and drawback	--	2,123	62	2,070	1,013		5,268
Gross receivables	878,641	82,495	95,413	57,019	64,398		1,177,966
Less uncollectible amounts	(56,795)	(64,704)	(85,060)	(49,963)	(50,243)		(306,765)
Net receivables	\$ 821,846	\$ 17,791	\$ 10,353	\$ 7,056	\$ 14,155	\$	\$ 871,201



Customs Collections by Category

(Dollars in thousands)

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Duties					
Consumption entries	\$19,565,279	\$18,465,609	\$18,720,977	\$18,537,332	\$18,405,248
Warehouse withdrawals	186,677	142,729	146,247	121,593	136,902
Mail entries	10,714	9,487	9,076	8,419	8,022
Passenger baggage entries	18,375	18,677	20,117	20,474	20,866
Crew baggage entries	113	97	87	105	100
Military baggage entries	63	61	42	51	37
Informal entries	30,995	31,103	28,890	31,209	40,590
Vessel repair entries	7,662	19,930	9,847	14,896	14,660
Other duties	<u>576,486</u>	<u>516,233</u>	<u>301,275</u>	<u>384,058</u>	<u>428,968</u>
Total Duties	<u>20,396,364</u>	<u>19,203,926</u>	<u>19,236,558</u>	<u>19,118,137</u>	<u>19,055,393</u>
Miscellaneous					
Violations of Customs law	38,859	52,717	43,377	56,554	56,089
Testing, inspecting & grading	133	84	40	32	25
Miscellaneous taxes	62,539	63,350	64,882	67,169	68,738
USDA collections	45,862	49,444	53,160	62,847	66,487
Harbor maintenance fee	671,260	676,804	732,759	645,023	551,146
Fees	6	1,769	1,940	2,488	2,368
User fee account	1,075,304	1,171,402	1,287,174	1,241,614	1,208,258
Unclaimed funds	1,495	47	940	1,529	2,175
Recoveries	63	54	43	30	27
Interest	17,038	30,008	13,882	26,900	31,437
Other Customs receipts	<u>886</u>	<u>7,540</u>	<u>10,828</u>	<u>13,672</u>	<u>11,908</u>
Total Miscellaneous	<u>1,913,445</u>	<u>2,053,219</u>	<u>2,209,025</u>	<u>2,117,858</u>	<u>1,998,658</u>
Internal Revenue Taxes	<u>1,009,522</u>	<u>1,067,316</u>	<u>1,152,855</u>	<u>1,171,844</u>	<u>1,351,749</u>
Total Collections	<u>\$23,319,331</u>	<u>\$22,324,461</u>	<u>\$22,598,438</u>	<u>\$22,407,839</u>	<u>\$22,405,800</u>

Total Collections include both custodial, duty, tax, fee and interest collections, and entity user fee collections recorded by port locations during the period October through September, as follows:

Custodial collections	\$22,945,614	\$21,903,020	\$22,143,578	\$22,071,957	\$22,132,062
Entity collections	<u>373,717</u>	<u>421,441</u>	<u>454,860</u>	<u>335,882</u>	<u>273,738</u>
Total Collections	<u>\$23,319,331</u>	<u>\$22,324,461</u>	<u>\$22,598,438</u>	<u>\$22,407,839</u>	<u>\$22,405,800</u>



Customs Collections by Major Processing Port Locations

(Dollars in thousands)

	1995	1996	1997	1998	1999
Boston	\$ 626,385	\$ 546,342	\$ 545,441	\$528,748	\$500,925
Buffalo-Niagara Falls	262,168	229,941	183,606	153,804	155,041
Ogdensburg	145,424	124,786	112,551	85,939	78,847
Portland, Maine	45,611	40,102	39,994	42,974	40,216
Providence	36,632	41,161	49,568	38,731	41,322
St. Albans	63,296	56,971	49,580	39,099	28,913
Baltimore	541,959	510,508	496,313	500,656	503,445
Philadelphia	587,337	564,226	500,473	500,449	525,247
New York	185,459	171,766	185,181	226,988	296,256
Newark	3,272,510	3,009,692	3,154,876	3,194,299	3,150,573
JFK Airport	1,412,708	1,340,597	1,384,536	1,329,737	1,293,669
Charleston	535,754	496,976	549,792	604,678	575,912
Miami	647,477	653,342	754,570	837,987	919,150
San Juan	165,309	123,484	121,066	125,822	115,908
St. Thomas	9,549	11,225	9,404	9,129	10,444
Savannah	659,137	609,357	626,611	640,669	659,185
Tampa	372,269	339,321	354,564	326,666	372,144
Wilmington	354,266	317,410	324,952	322,603	331,555
Norfolk	323,294	333,931	352,811	368,490	382,301
Washington, DC	270,915	707,876	762,730	509,253	351,186
Mobile	71,643	66,703	54,904	64,367	61,324
New Orleans	798,514	785,787	832,394	834,440	761,820
Dallas/Ft. Worth	371,457	336,532	327,187	301,545	274,542
El Paso	119,679	102,558	103,601	107,708	103,953
Houston	505,298	473,335	448,137	464,907	437,079
Laredo	374,698	370,447	396,701	366,933	356,370
Port Arthur	38,794	30,683	31,700	31,178	28,035
Nogales	139,581	118,714	117,279	109,816	106,129
Los Angeles	4,462,194	4,225,403	4,285,908	4,499,699	4,616,494
San Diego	143,259	120,875	165,473	176,009	191,405
Anchorage	92,556	103,535	104,096	88,297	96,252
Honolulu	52,485	46,234	45,174	38,600	41,923
Portland	303,385	274,653	330,242	310,182	289,660
San Francisco	1,162,236	1,138,605	893,218	817,569	820,212
Seattle	731,275	622,937	634,502	642,053	713,242
Chicago	1,295,564	1,227,717	1,229,959	1,248,647	1,258,832
Cleveland	1,039,214	1,015,673	1,034,749	1,003,474	990,196
Detroit	594,701	552,423	502,606	438,979	430,802
Duluth	3,932	1,817	1,978	1,322	1,393
Milwaukee	56,453	54,565	48,270	45,794	40,967
Minneapolis	107,343	104,836	106,829	101,115	94,402
Pembina	23,217	20,195	15,440	9,990	10,941
St. Louis	215,515	222,584	228,010	237,332	231,650
Great Falls	98,878	96,877	95,286	90,801	96,049
Total Collections	\$23,319,331	22,342,702	22,592,262	22,417,478	22,385,911
Net Financial Statement Adjustments (a)		(18,241)	6,176	(9,639)	19,889
Total Revenues Collected		\$22,324,461	\$22,598,438	\$22,407,839	\$22,405,800

(a) Total collections represent collections recorded by the port locations during the fiscal year. Net financial statement adjustments primarily represent adjustments for timing differences for collections received during the fiscal year but not recorded until the next fiscal year.